

Tax Accounting Information Systems and Corporate Tax Risk: A Systematic Literature Review

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ABSTRACT

Purpose: This study synthesizes literature on integrating IT-driven tax Accounting Information Systems (Tax AIS) into Enterprise Risk Management (ERM) frameworks to mitigate corporate tax risks and enhance corporate governance.

Design/Methodology/Approach: Applying the PRISMA protocol, this qualitative Systematic Literature Review (SLR) analyzes 25 peer-reviewed articles published in reputable international and national journals between 2022 and 2026. The selection focuses on the operational synergy between digital tax tools and internal control mechanisms.

Findings: The synthesis indicates that integrating digital technologies—including artificial intelligence, blockchain, and cloud-based systems—into ERP-based Tax AIS supports preventive and detective controls within ERM. Literature suggests that features such as automated data entry, segregated authorization, and automated fiscal reconciliation help reduce human error and calculation discrepancies. Additionally, transparent digital audit trails and automated cross-checking algorithms appear to reduce information asymmetry and discourage aggressive tax planning before reporting to tax authorities. Overall, the literature suggests that IT-enabled Tax AIS contributes positively to corporate tax compliance and risk mitigation.

Research Implications: Practically, results suggest strengthening an ERM-based Tax Control Framework through integrated IT modules to protect firms from administrative penalties and reputational damage. Academically, findings highlight the need for updating accounting curricula with digital tax governance concepts.

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INTRODUCTION

Amid the dynamics of global economic uncertainty and market fluctuations that have occurred in recent years, operational efficiency and financial resilience have become top priorities for the survival of every corporation. One of the largest cost components with a direct impact on a company's cash flow is the tax burden. This condition requires management to implement a proactive, intelligent, and structured tax management strategy in order to optimize net profitability without disregarding legal aspects. Companies are required to balance their obligation to contribute to the state with the internal interests of shareholders. In practice, however, the search for cost-efficiency points frequently triggers enormous internal pressure on finance departments to engage in aggressive tax planning, even under the shadow of today's stringent oversight from tax authorities.

This aggressive stance places companies in the classic and highly risky tax dilemma: the thin line between legally minimizing the tax burden (tax avoidance) and illegal actions that lead to tax evasion. The current application of artificial intelligence (AI) technology acts as a double-edged sword; while advanced AI models systematically improve detection accuracy and operational efficiency for tax authorities in identifying fraud (Belahouaoui & Alm, 2025), unmonitored AI implementation within corporate accounting systems can trigger more complex, aggressive tax-planning strategies (Qu & Jing, 2025). Therefore, integrating AI into

internal board oversight mechanisms is essential to strengthen corporate governance and limit unwarranted tax avoidance (Azenzoul et al., 2026). Tax planning that overexploits legal loopholes remains highly susceptible to being categorized as a legal violation. The implications of failing to mitigate this risk are severe, ranging from administrative fines and criminal sanctions to the destruction of business reputation and capital market value (Elsayed, 2023).

In the current era of digital transformation, the most competent primary instrument for bridging the need between legal compliance and tax-planning efficiency is the reliability of a company's Accounting Information System (AIS). AIS no longer functions merely as a tool for recording historical transactions; it has transformed into an integrated internal-control platform that automatically filters every financial data flow before it is presented in tax reports. Integrating the tax module into the ERP (Enterprise Resource Planning) system minimizes manual data-input errors (human error), prevents bias in accounting interpretation, and creates a transparent and accountable digital audit trail (Maryani et al., 2026). The application of advanced digital technology has also been shown to improve overall corporate tax compliance directly (Han et al., 2025). Through automatic validation mechanisms and restrictions on financial-data access authorization, AIS acts as an early mitigation instrument that prevents the implementation of high-risk tax-planning schemes that could potentially violate applicable tax law.

The need for a precise AIS is becoming increasingly urgent alongside government tax-digitalization efforts, such as the launch of the Coretax System in Indonesia. Evidence from international developing contexts demonstrates that mandatory e-invoicing implementation tangibly improves VAT compliance and enhances the overall effectiveness of tax audits (Kotsogiannis et al., 2025). With integrated monitoring platforms and AI-driven data analytics deployed by tax authorities, corporate transactions are synchronized in real time via state Application Programming Interfaces (APIs) (Hesami et al., 2024; Saptono & Khozen, 2023). This transformation shifts auditing from retrospective reviews toward real-time predictive monitoring, drastically narrowing the room for unverified tax planning.

Despite the growing interest in digital tax transformation, a distinct research gap persists regarding how IT-driven tax Accounting Information Systems (Tax AIS) function as internal control instruments, specifically within an Enterprise Risk Management (ERM) governance framework. Recent systematic literature reviews (SLRs) have addressed related themes; for instance, Hesami et al. (2024) systematically reviewed digital tax administration focusing primarily on e-invoicing and prefilled returns, while Pratama et al. (2026) examined tax administration digital transformation and its broad compliance implications. However, these prior reviews predominantly evaluate tax digitalization from an external administrative or macro-compliance perspective. To date, no existing SLR has systematically synthesized how internal Tax AIS controls and advanced digital technologies (such as AI, blockchain, and cloud architecture) synergize specifically through an ERM governance lens to mitigate corporate tax-planning and fiscal risks.

To address this critical gap and establish a clear methodological foundation aligned with the PRISMA search strategy, this Systematic Literature Review (SLR) is guided by three main research questions: (1) how internal control mechanisms and digital technology features embedded within Tax AIS detect and mitigate corporate tax-planning and compliance risks; (2) how IT-driven Tax AIS is operationally synergized within Enterprise Risk Management (ERM) governance to strengthen corporate tax risk control frameworks; and (3) what the primary organizational, technological, and regulatory barriers are in implementing IT-enabled Tax AIS for corporate fiscal risk management. Beyond synthesizing empirical evidence, this study contributes conceptually by proposing an integrated ERM-Tax AIS theoretical framework grounded in COSO internal control principles and Dynamic Capabilities theory, providing a structured conceptual roadmap for corporate fiscal risk governance.

LITERATURE REVIEW

Accounting Information Systems (AIS) and Internal Control

Accounting Information Systems (AIS) integrate technology, procedures, software, and human resources to collect, process, and provide financial information for decision-making (Romney & Steinbart, 2021). In the context of tax accounting, a reliable AIS is important for maintaining accurate financial and tax information and reducing the risk of data errors, leakage, and manipulation. The COSO Framework emphasizes that internal controls should be integrated into AIS through mechanisms such as secure databases, data encryption, access restrictions, and appropriate system architecture (Moeller, 2024; Hall, 2019; Maryani et al., 2026; Pamungkas et al., 2022; Alfino et al., 2022). Digital technology and knowledge management can further support the system by helping organizations manage complex tax rules, improve reporting accuracy, and reduce human errors (Elsayed, 2023; Han et al., 2025). However, the effectiveness of these controls also depends on how users interact with the system. The Technology Acceptance Model (TAM) explains that perceived usefulness and perceived ease of use influence users' willingness to adopt technology (Romney & Steinbart, 2021). When accounting staff find tax AIS useful and easy to use, they are more likely to follow automated processes rather than rely on manual workarounds, strengthening internal controls and supporting enterprise risk management in reducing tax-related risks.

Tax Planning

Tax planning is an important part of tax management that involves systematically organizing business transactions and financial activities to manage tax obligations efficiently within the limits of tax regulations (Scholes et al., 2020; Miller & Oats, 2022). It may include the use of available tax incentives, exemptions, appropriate business structures, tax deferral, and measures to avoid double taxation while maintaining compliance and business continuity. Effective tax planning can improve cash flow, reduce unnecessary tax costs, and minimize the risk of penalties, tax disputes, and unexpected tax liabilities. However, tax planning must be based on genuine business transactions and a legitimate commercial purpose, as the use of false documents, manipulated data, concealed assets, or inaccurate accounting records may constitute tax evasion and create significant tax risks (Rohatgi, 2018; Maryani et al., 2026). The increasing use of digital tax administration and the application of general and specific anti-avoidance rules further require organizations to ensure that tax planning remains transparent, properly documented, and consistent with current regulations (Thuronyi et al., 2020; Hesami et al., 2024; Kartikaningdyah & Pradnyanitasari, 2026).

Tax Risk Management

Tax risk management is a systematic process for identifying, assessing, controlling, and mitigating financial and legal risks arising from corporate tax activities. Tax risks may include compliance, transaction, operational, and reputational risks, all of which can affect a company's financial stability and business continuity (Kun Xie, 2023; Sarhan et al., 2024). Compliance risks may arise from inaccurate tax calculations, late reporting, or failure to meet tax obligations, while transaction and operational risks can occur when complex business activities have uncertain tax consequences or are interpreted differently by tax authorities (Asare, 2025). Effective tax risk management therefore requires accurate information, proper documentation, strong internal controls, and reliable Accounting Information Systems (AIS) to support tax-related decision-making and monitor potential risks. Poor tax risk management may also damage corporate reputation and stakeholder confidence, particularly when tax disputes or aggressive tax practices become publicly known (Kovermann & Velte, 2019). Within an Enterprise Risk Management (ERM) framework, digital transformation and effective technology governance can strengthen internal controls, improve the quality of tax information,

support legitimate tax planning, and enhance tax compliance while reducing exposure to tax-related risks (Al-Okaily et al., 2023; Saragih et al., 2024; Xu & Lv, 2024; Han et al., 2025).

Enterprise Risk Management (ERM) and the Synergy of Digital Technology in Fiscal Risk Governance

Enterprise Risk Management (ERM), supported by frameworks such as the COSO ERM Framework and ISO 31000, provides a comprehensive approach to identifying, assessing, and managing corporate risks. In the context of tax risk, ERM can be supported by Accounting Information Systems (AIS) that integrate internal controls into tax-related processes. Evidence from the 25 core articles in this systematic literature review indicates that COSO-based internal controls within AIS can strengthen compliance and reduce tax-related risks (Abdul & Ahmed, 2026; Angelia et al., 2025). Digital technologies such as cloud-based systems, artificial intelligence, big data, blockchain, and knowledge management can further improve the accuracy, timeliness, and transparency of tax information (Akintobi et al., 2023; Care & Capella, 2024; Pamisetty, 2026). Cloud-based AIS can standardize accounting processes and support timely reporting, while ontology-based knowledge models can help organizations manage complex tax rules and reduce human errors (Elsayed, 2023; Natalia & Tammar, 2025). Blockchain-based audit trails can also improve transaction traceability and support fraud detection (Maryani et al., 2026). In addition, digital technology can improve tax compliance and reduce information asymmetry before tax data is submitted to government systems (Han et al., 2025; Hesami et al., 2024). Overall, the literature suggests that integrating AIS, internal controls, and digital technologies within an ERM framework can strengthen corporate tax risk management and support more transparent, accurate, and responsive tax governance.

METHODS

This study employs a Systematic Literature Review (SLR) following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol to identify, assess, and synthesize studies on the integration of tax Accounting Information Systems (AIS) and Enterprise Risk Management (ERM) in managing tax risk. The literature search was conducted from January 10 to 18, 2026, using Scopus, Directory of Open Access Journals (DOAJ), and Google Scholar, with the latter accessed through Publish or Perish version 8. Searches used relevant keywords and Boolean operators (AND, OR) in the Title, Abstract, and Keywords fields where supported. The search was limited to peer-reviewed journal articles published in 2022–2026 in English or Indonesian. Retrieved studies were screened and assessed against predefined eligibility criteria to ensure that the final selection was relevant to the research objectives and suitable for systematic synthesis.

Table 1. Detailed Search Protocol, Search Strings, and Yield per Database

Database	Search Date	Search Fields	Database-Specific Search String / Query	Applied Filters	Yield (Records)
Scopus	Jan 10, 2026	Title, Abstract, Keywords (TITLE-ABS-KEY)	TITLE-ABS-KEY (("Accounting Information System*" OR "AIS") AND ("Tax Planning" OR "Tax Avoidance" OR "Tax Risk Management" OR "Fiscal Risk") AND ("Enterprise Risk Management" OR "ERM" OR "Internal Control"))	Year: 2022–2026 Doc Type: Article Source: Journal Lang: English/Indonesian	52
DOAJ	Jan 12, 2026	Title, Abstract, Keywords	("Accounting Information System" OR "Sistem Informasi Akuntansi") AND ("Tax Risk"	Year: 2022–2026 Doc Type: Journal Article	45

			OR "Tax Compliance" OR "Perencanaan Pajak")	Lang: English/Indonesian	
Google Scholar (via Publish or Perish)	Jan 15, 2026	Title, Keywords, Abstract	Query 1 (EN): "Accounting Information System" AND "Tax Planning" AND "Risk Management"	Year: 2022–2026	88
			Query 2 (ID): "Sistem Informasi Akuntansi" AND "Perencanaan Pajak" AND "Manajemen Risiko Pajak"	Source: Academic Journals	
Total Initial Identification					185

To maintain the rigor and thematic alignment of the SLR, selection boundaries were defined using strict inclusion and exclusion criteria:

Table 2. Inclusion and Exclusion Criteria

Criteria	Inclusion Criteria	Exclusion Criteria
Time Range	Articles published between 2022 and 2026.	Articles published before 2022.
Publication Type	Full-text peer-reviewed articles from reputable national (Sinta 1–4) and international (Scopus/SJR) journals.	Books, book chapters, unpublished theses/dissertations, practical work reports, conference proceedings, and opinion pieces.
Language	Written in standard English or Indonesian.	Languages other than English and Indonesian.
Focus of Study	Studies investigating AIS integration, internal control mechanisms, and digital technology applications in tax risk mitigation.	Generic AIS studies lacking taxation links or macroeconomic studies without system/control variables.

Article selection followed the four-stage PRISMA procedure: identification, screening, eligibility, and inclusion. The initial search identified 185 records (52 Scopus, 45 DOAJ, and 88 Google Scholar). After removing 41 duplicates and 24 records outside the 2022–2026 publication period, 120 records remained for title and abstract screening. This stage excluded 72 records that were not directly related to tax Accounting Information Systems (AIS) or internal control, leaving 48 articles for full-text assessment and quality appraisal. Of these, 23 articles were excluded due to low quality scores ($<70\%$ MMAT; $n = 11$), lack of explicit focus on tax AIS or internal controls ($n = 8$), or failure to meet the required journal and indexing criteria ($n = 4$). Finally, 25 articles met all eligibility and quality criteria and were included in the final analysis.

RESULT

The Role of AIS and Digital Technology Applications in Detecting Tax-Planning Risk

Cross-study synthesis across the 25 core articles reveals notable heterogeneity based on methodological approaches and geographic contexts. Quantitative SEM studies (Saptono & Khozen, 2023; Abdul & Ahmed, 2026) report strong direct associations between AIS quality and compliance. However, qualitative case studies in developing contexts (Pratama et al., 2026; Angelia et al., 2025) highlight operational friction, such as latency in API synchronization and human resource bottlenecks. Furthermore, the predominantly confirmatory nature of the 25 selected articles indicates a potential positivity bias in published AIS-tax literature, where successful technological implementations are more frequently reported than system failures or unintended compliance side-effects.

Data-Input Automation, Automatic Fiscal Reconciliation, and Human-Error Minimization

Human error in classifying commercial accounts and calculating fiscal adjustments is one of the primary triggers of administrative penalties during tax audits. The implementation of sophisticated tax modules and digital-technology applications within AIS eliminates this vulnerability through data-input automation and real-time fiscal-reconciliation processes.

When a transaction is entered into the system, the AIS algorithm automatically screens and separates deductible expenses from non-deductible expenses based on structured tax rules (Elsayed, 2023; Tsuma, 2025). This automatic validation at the front end of the transaction ensures that expenditure items lacking fiscal substance are immediately flagged, thereby reducing the room for unintentional positive corrections by accounting staff.

This automation-effectiveness phenomenon is theoretically grounded in the interplay between organizational control structures and individual behavior, as explained by the Technology Acceptance Model (TAM). Within corporate fiscal governance, TAM provides the micro-level explanation for how macro-level ERM controls are successfully executed. When tax-automation features exhibit high perceived ease of use and perceived usefulness, accounting personnel are less likely to bypass system protocols or rely on error-prone manual workarounds (Saptono & Khozen, 2023). By eliminating tedious manual spreadsheet compilations—historically a primary source of formula errors and fiscal data inconsistencies—user acceptance directly reinforces the internal control ecosystem. Consequently, high system adoption ensures that automated preventive controls function as intended, standardizing compliance workflows across digital business models and minimizing unintentional non-compliance risks (Natalia & Tammar, 2025).

A reliable AIS integration facilitates the automatic generation of fiscal-reconciliation working papers at the end of each period without the need to retrace records from the beginning. The accuracy and timeliness of this data output are highly critical, particularly when confronting the architecture of the Coretax System, which demands a high level of consistency between the company's internal bookkeeping and the tax authority's digital records (Laksana et al., 2026). This automated synchronization of financial data movements via API ensures that the accuracy of data between the tax return (SPT) and the company's actual condition is simultaneously maintained. By minimizing manual intervention, companies can drastically reduce the risk of an underpayment tax assessment (SKPKB) being issued due to trivial calculation errors (Saptono et al., 2023).

AIS Data Transparency in Preventing Creative Accounting and Tax Evasion

In addition to mitigating unintentional errors, the high level of data transparency provided by digital-technology-based AIS infrastructure plays a strategic role in suppressing deliberate fraud, such as creative accounting that leads to tax evasion (Maryani et al., 2026). Legal tax planning often has an extremely thin boundary with illegal tax evasion once management begins manipulating figures in financial statements to conceal actual profit from the fiscal authority.

The role of AIS as an internal-governance instrument is tested through the provision of a digital audit trail based on immutable and decentralized blockchain technology (Maryani et al., 2026). Every journal change, deletion, or adjustment made by a user is automatically recorded by the system, complete with the perpetrator's identity and a valid timestamp (Angelia et al., 2025). This transparent system characteristic directly restricts management's room for maneuver in overstating expenses or concealing sales revenue (Divana Aisha Dewayani, Gita Fatwa Yanti, Dhea Putri Melati, Novya Sucy Wulandary, 2025). The high level of data visibility within modern accounting architecture forces reporting schemes to become extremely rigid, making it difficult to conceal profit outside the system (Abdul & Ahmed, 2026; Hesami et al., 2024).

From the perspective of Agency Theory, tax disputes are often rooted in information asymmetry between the agent (company management) and the principal (shareholders or the government as tax collector). Management tends to behave opportunistically by pursuing tax aggressiveness to chase short-term performance incentives, even though such actions risk damaging the company's long-term reputation through fines and legal claims. A transparent,

knowledge-management-based AIS infrastructure acts as an effective monitoring mechanism to align these interests (Elsayed, 2023). Because every implemented tax-planning scheme must be recorded in a system that can be audited at any time, management becomes reluctant to take the risk of applying overly aggressive or unlawful tax-planning strategies (Pamungkas et al., 2022). Furthermore, sanction-risk visualizations integrated directly into the system interface have been shown to strengthen users' psychological control, steering them away from manipulative behavior (Armel & Rodiah, 2025). Thus, the informational transparency produced by AIS not only protects the company from legal sanctions imposed by the tax authority, but also minimizes agency costs and strengthens firm value in the eyes of stakeholders.

Synergy of Tax AIS and Digital Technology in ERM Governance as a Tax-Sanction Mitigation Tool

Internal control embedded within AIS and supported by digital technology is no longer merely a tool for ensuring the reliability of commercial financial reports; it has transformed into the corporation's primary line of defense in mitigating tax sanctions while simultaneously serving as an operational component of ERM governance.

1. Restriction of Tax-Data Access Authorization and Segregation of Duties

The risk of data leakage, unilateral manipulation, and illegal modification of tax-calculation parameters can be significantly minimized through access-control management. A reliable AIS digitally applies the principle of segregation of duties by mapping user access rights according to functional roles (role-based access control). Within a modern ERP system, operational staff who input sales or purchase transactions are not permitted to have the authority to change tax rates, modify invoice codes, or access the tax-return (SPT) reporting module. Theoretically, this mechanism reflects the Control Activities component of the COSO framework. Access restriction acts as a preventive control that ensures every strategic fiscal decision must pass through multi-level approval (Angelia et al., 2025).

2. Reliability of the Digital Audit Trail and Blockchain as a Detective Control

When preventive controls are bypassed, companies rely on the digital audit trail as a detective control. The integration of blockchain technology into the AIS audit-trail architecture automatically records user activity logs chronologically, cryptographically secured, and virtually impossible to manipulate without detection (Maryani et al., 2026). This immutable audit-trail characteristic ensures that absolute accountability is presented in the bookkeeping. Viewed through Rational Choice Theory, a strict digital audit trail drastically increases the perceived risk of fraud detection, thereby discouraging internal actors' intent to engage in creative accounting (Abdul & Ahmed, 2026).

3. Ontology- and AI-Based Early Warning System Prior to Reporting

This feature acts as an early non-compliance detection tool by utilizing a cross-checking algorithm and ontology-based knowledge modeling prior to the submission of a tax return (Elsayed, 2023). The system automatically performs mathematical and logical reconciliation across various types of taxes (Jasminaningdhyah & Frendiana, 2024). Before data reaches the Coretax System's risk engine, AIS has already detected data anomalies (data mismatches). If inconsistencies are found, the system issues red-flag notifications for review, significantly reducing sanction risk and improving tax compliance (Hossain & Hasan, 2025).

Synthesis of Barriers and Challenges in Tax AIS Implementation

1. Financial Investment and Technology Infrastructure Barriers

The primary challenge is the high capital expenditure required for ERP software, tax-module customization, digital-technology applications, and API integration (Natalia &

Tammar, 2025). From the Resource-Based View (RBV) perspective, IT capability is a valuable resource. However, for companies with limited liquidity, this is often regarded as a cost burden, so delaying digitalization actually increases exposure to penalties resulting from the inadequacy of traditional systems.

2. Human-Resource Competency Limitations and Resistance to Change

Internal challenges include the gap in digital accounting competency and resistance to change. Referring to the TOE Framework (Organization dimension), the absence of structured training in operating knowledge-management systems and digital technology causes advanced AIS features to be neglected and human error to persist (Elsayed, 2023; Armel & Rodiah, 2025).

3. Dynamics of Tax Regulation and External Environmental Uncertainty

External challenges (Environment dimension) take the form of massive and sudden regulatory changes, such as the HPP Law reform and the implementation of the Coretax System (Hesami et al., 2024). These changes demand rapid re-programming of AIS to avoid penalties for delayed code adjustments (Kartikaningdyah & Pradnyanitasari, 2026).

DISCUSSION

The synthesis of 25 core articles indicates that Accounting Information Systems (AIS) and digital technologies have an important role in supporting tax risk management within an Enterprise Risk Management (ERM) framework. Quantitative studies generally report positive relationships between AIS quality, digital technology adoption, and tax compliance, while qualitative studies identify challenges such as system integration problems, infrastructure limitations, and human-resource constraints (Saptono & Khozen, 2023; Abdul & Ahmed, 2026; Pratama et al., 2026; Angelia et al., 2025). These findings suggest that the contribution of tax AIS depends not only on technological capabilities but also on organizational readiness and user acceptance.

One important contribution of tax AIS is the automation of data input, tax classification, and fiscal reconciliation. Automated validation can help identify errors in transaction classification and tax calculations before tax information is reported, thereby improving the consistency and accuracy of tax records (Elsayed, 2023; Tsuma, 2025). This finding is consistent with the Technology Acceptance Model (TAM), which suggests that users are more likely to adopt and consistently use a system when they perceive it as useful and easy to use. In the tax context, effective user adoption can reduce dependence on manual spreadsheets and support more standardized compliance procedures (Saptono & Khozen, 2023; Natalia & Tammar, 2025).

Digital AIS also strengthens transparency and accountability through access controls, segregation of duties, and digital audit trails. Role-based access can restrict unauthorized changes to tax-related data, while audit trails provide traceability of transactions and user activities (Angelia et al., 2025). Blockchain-based audit trails may further strengthen transaction transparency and support the detection of potentially irregular activities (Maryani et al., 2026). From an Agency Theory perspective, these mechanisms can reduce information asymmetry between management and other stakeholders by improving the availability and traceability of financial and tax information (Elsayed, 2023; Pamungkas et al., 2022). Thus, AIS can serve not only as an accounting tool but also as an internal governance mechanism for controlling tax-related risks.

The reviewed literature also highlights the potential of knowledge management, artificial intelligence, and other digital technologies to provide early detection of tax-related inconsistencies. Ontology-based systems can organize complex tax rules and support more consistent interpretation, while automated validation can identify discrepancies between accounting records and tax requirements before reporting (Elsayed, 2023; Hossain & Hasan,

2025). These capabilities strengthen the preventive and detective functions of internal control and can be integrated into ERM processes. Therefore, the role of AIS extends beyond recording transactions to supporting continuous monitoring and early identification of tax risks.

However, the implementation of tax AIS is not without challenges. The main barriers identified in the literature include high investment requirements, limited technological infrastructure, insufficient employee competencies, resistance to change, and the need to continuously adapt systems to changes in tax regulations (Natalia & Tammar, 2025; Elsayed, 2023; Armel & Rodiah, 2025; Hesami et al., 2024). From the Resource-Based View (RBV), technological infrastructure alone is insufficient to generate organizational benefits unless it is supported by appropriate human resources and organizational capabilities. Similarly, the Technology–Organization–Environment (TOE) perspective indicates that successful AIS implementation depends on technological readiness, organizational capacity, and the external regulatory environment.

Overall, the findings indicate that the integration of AIS and digital technologies within ERM can strengthen tax information quality, internal control, transparency, and compliance. However, the literature also shows that technological adoption should be accompanied by user training, appropriate governance structures, adequate infrastructure, and continuous system adaptation. The findings further suggest that tax AIS should be viewed as part of an integrated risk-management mechanism rather than as an isolated accounting technology. This integration enables organizations to identify potential tax risks earlier, improve the reliability of tax information, and strengthen organizational responses to changes in the digital tax environment.

CONCLUSION

Based on the synthesis of 25 selected articles published between 2022 and 2026, this study concludes that integrating tax Accounting Information Systems (AIS) with digital technologies can strengthen Enterprise Risk Management (ERM) and tax risk management by improving the accuracy, transparency, and timeliness of tax information, reducing human errors, and supporting tax compliance. The effectiveness of tax AIS, however, depends on adequate technology infrastructure, employee competence, user acceptance, strong internal controls, and the ability to adapt to regulatory changes. These findings suggest that organizations should integrate tax AIS with appropriate control mechanisms, employee training, and continuous system improvement, while researchers and educators should give greater attention to the relationship between digital accounting systems, tax risk, and technology governance. This study is limited by its qualitative SLR approach and the scope of the selected databases, publication period, and inclusion criteria, and therefore does not quantitatively measure the relationships or effect sizes among AIS, digital technology, ERM, and tax risk. Future research should use quantitative approaches, such as SEM or panel-data analysis, to further examine these relationships and the roles of organizational digital capability and employee competence in tax risk management.

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